App. F. IX-4

Previous References

1929.
(January)

File No. 121/29

Serial Nos. 1-2

Later References

General and Revenue Secretariat.

Serial Nos.

Part B for October 1929

SUBJECT

Departmental circulars copies issued from time to time from the Secy Govt

Files

General and Revenue Secretariat.

File No: of 192

Serial No.

[illegible] all circulars, [illegible]

[illegible] 0'Gy. [illegible] - 88/.G,M 122 28-1 Dt 25 3-29

[illegible] to the above G O a draft letter is prepared requesting the Mng. Committee to send all circulars issued by them [illegible]

LWS 4/5

4/5

Sub'

It would be better to get all copies of circulars issued by the Several Mng Committees, so no separate note is suggested

I don't think that the Mng Committee will be able to send all the Circular orders issued by the Several Mng Committees

LWS 16/5

16/5

To

The Mng Committee

No 2564 M 91 5-2.

[illegible]

From The Mng Committee

[illegible]

NOTE—Contn. Sheet.

WD 01714—GPB—30,000—18-4-28

and Revenue
Secretariat

File No. 121 of 192

Serial No.	
	Forwards 8 copies of circulars issued by him for the information of Govt. Subd for perusal.
	RG 25/10
	HW 25/10
	May be kept for reference when required. 26/10
B RG 4/11	

Note—Cont'd Sheet

WD 066—GPB—30,000—26-7-29

F G—1

SUBJECT..... .....

.....

.....

Diary No. of letter replied to.....

Section

File No.

Serial No.

No.

General and Revenue Secretariat

( )

the *192*

To

.....Mrs. Corner.....

Date of issue.....

Signed by .....

Sir,

I am directed to i
your ~~xxx~~ attention to G. O
no 11939-96/G M. 122-28-1925
March 1929, re Dept. Circulars
Orders, and to request you
~~to~~ send a set of all the
circulars & orders issued by
you for ref^ce

st of enclosures.....

I have e

1895

Copied by.....

Examined by.....

over

OFFICE OF THE MUZRAI COMMISSIONER IN MYSORE,

Bangalore, 17th October 1929

1814

No. P2 Dis 258/29-30 En & Circulars

Muzrai

W. 660.

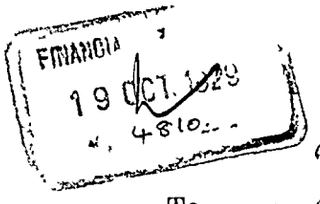
Dr. 21.10.29

Muz 121-29 1

FROM

P. G. D'Souza, Esq., B.A., B.L.,

Muzrai Commissioner in Mysore.



To

B. Srinivasa Iyengar, Esq., B.A., B.L.,
Secretary to the Government of His
Highness the Maharaja of Mysore,
Financial Department

SIR,

With reference to yuur letter No.2564 Muz. dated 21st May 1929 requesting for copies of departmental circulars issued from time to time agreeably to instructions contained in Government Order No.11939-96/G.O.122-28-1 dated 25th March 1929, I have the honor to forward herewith (8) copies of circulars for the -- information of Government.

I have the honor to be,
Sir,
Your most obedient servant,

Yaraswija Rao
for Muzrai Commissioner.

Office of the Muzrai Commissioner in Mysore,
Bangalore, Dated 11th July 1927.

From

The Muzrai Commissioner in Mysore,
B a n g a l o r e.

To

The Deputy Commissioners of Districts,
Revenue Sub Division Officers, Amildars & Deputy Amildars.

Sirs,

I have the honor to state that the management of the affairs of Muzrai Institutions has not been as satisfactory as it should be due to want of effective supervision by the District & Local Officers. The chief defects noted are:-

1. That the Inam lands endowed to the institutions are not properly managed.

2. That the income due to Muzrai Institutions from lands &c., are not promptly recovered thus resulting in heavy arrears which become difficult to recover by efflux of time.

3. Loans granted to private persons from temple funds have in many cases become time-barred due to negligence on the part of the Taluk Amildars in not having taken timely steps to recover the same.

4. Unserviceable gold and silver jewellery belonging to certain temples are simply lodged in treasuries instead of being sold or converted into cash.

5. Absence of control on votive offerings and Puduvai Sevas.

6. Non-maintenance of a correct D.C.B. in Taluk Offices to watch the timely collection of amounts due to temples as they fall due.

With a view to rectify these defects and to improve the management of the institutions, I enclose herein a set of circular instructions for the guidance of all Muzrai Officers and request that they may be strictly adhered to. Mention should be made in the Tour Diaries both of District Sub Division and Taluk Officers of the work done in Muzrai matters. Government desire that it should be impressed on all Sub-Ordinate Revenue Officers that they should take special interest in the affairs of Muzrai Institutions in their charge.

Circular.

1. The classification of an institution as Major, Minor or Village depends on its income. Government in their Order No.2614-25, Jun.Trans. dated 2-2-17 directed that

dated 2-4-17 directed that suitable scales of income fixed for all the Major and Minor institutions. Accordingly, [illegible] drawn up. It is found that many institutions with rich an extensive landed endowments have not been classed either as Major or Minor but have been left in the possession of Archaks treating them as Village Institutions. Such a classification made evidently on arbitary lines is prejudicial to the interests of the institutions. The resources of these could be investigated and the class fixed. One way of fixing income is by openly auctioning the right of cultivation for fixed periods, where there is a likelihood of the institution getting an income of more than Rs.100/- per annum. If the bid is less than Rs.100/- it may then be classed as Village Institution. Government in their Order No.2407-2420/Mu7.126-17-12 dated 12-7-17 prescribed certain rules relating to the management of Village Institutions. In accordance with these instructions lists of Village Institutions were compiled in this office and sent to Taluks. In the Taluks of Madura District it was observed that these registers had simply been filled in without any action having been taken as required in the instructions issued by Government. The registers should be verified and completed as required in the rules on the subject and returned to this office in time. Had these registers been scrutinised properly, a good many of the small Archaka Villages might perhaps have come under "Major" instead of "Minor" even. The urgent necessity of the selection of these registers should be observed by one and all concerned.

According to rules relating to the management of Minor Institutions contained in the Hand Book of Minor Mutts Institutions sanctioned by Government in their Order No.3067-30/Mu7.126-17-9 dated 6-1-19 the scales of income and expenditure of all Minor Mutts & Institutions have to be revised once in five years. This is with a view to ascertain their income periodically and adjust the expenditure thereto. It is found that in many cases the original scales fixed or revised in 1918-19 have not been revised at all, with the result that in many cases the expenditure is over and above the income. The financial condition of each of the Minor Institutions should be ascertained and revised scale sanctioned in all cases more than five years old. Immediate action should be taken in this respect.

In this connection, it has to be pointed out that the practice of placing the endowments of Minor ~~of~~ Major Institutions in the hands of the Archak on condition of his bearing the cost of Nityakaala and Naichu-[illegible] charges

and paying a fixed sum towards temple reserve has in some cases resulted in a heavy loss to the institution, since the income from the lands has not been properly estimated.

Government in para 3 of their Order No.2884-663/Mun.Dev-10-3 dated 25-2-19 directed that if the estimated surplus in the hands of the servant in possession after meeting his legitimate claim for remuneration in cash and kind for pay and paditara is not large, it will be inexpedient to disturb his possession and it will suffice if he is called up to produce a reasonable sum every year as reserve for repairs and occasional charges after meeting the fixed requirements of the institution." In practical working of the above concession it is found that the amount of the Reserve Fund is not fixed on accurate data. This is highly prejudicial to the interests of such institutions. In all such cases the interest of the institution should be of paramount importance.

Besides inam lands endowed to Muzrai Institutions which are contained in the printed Quit Rent Register, there are many other land endowments by private persons. These lands are all registered in the name of the deity. It is therefore very desirable that a separate list of such lands should be compiled and kept for ready reference. Similarly a list of paduvat lands i.e., lands endowed by private persons for special services in temples should also be compiled and maintained in Taluk Offices with a view to see that proper income is realised regularly and the stipulated seras conducted. These lists with the Quit Rent Register will form a complete list of lands belonging to temples.

2. Recovery of dues of Muzrai Institutions.

At present much slackness exists in recovery of the dues of Muzrai Institutions. In many cases the quite amount due to Muzrai Institutions is not regularly recovered. The arrears accumulate and sometimes become time-barred even. This state of affairs is evidently due to want of timely scrutiny. To regularise collection of these dues, Taluk and Huzur Jamabandy Officers should at the time of Jamabandi get the demand collection and balance statement of Muzrai Institutions in the Taluk and examine the same. A copy of the Taluk Demand Collection & Balance statement in respect of Muzrai Institutions should be forwarded with the Taluk Annual Administration Report. To give a ready idea of the affairs of Muzrai Institutions of a Taluk in the course of inspection a register of all movable properties as per form appended hereto should be maintained in a bound register. This serves a double purpose. It is a list of immovable

properties and also a Demand, Collection, & Balance regist
actual working the adoption of the form is found suitable, the same
printed and supplied in the form of register. Till then, the re
may be maintained in manuscript form. Taluk Amildars will submit to t
office every month along with their monthly returns a D.C.P. statement of
Mutrai Institutions furnishing particulars in respect of each Institution
in the Taluk.

3. Kudumi loans.

Recovery of kudumi loans let to private persons from temple funds
is not pressed and the prompt attention it deserves thus resulting in many
these kudumi loans becoming irrecoverable and many more becoming barred
by limitation owing to the neglect of the Taluk Amildars in not taking timely
action as per rule. This is a point to which the Sub Division
officers should devote his attention in the course of his annual inspection
of the Taluk Office.

Dharmakartas.

It is observed that in many instances the reconstitution of the Committee of Dharmas not automatically done so that the new Committee may come into existence immediately after the term of the old Committee expires. To facilitate action being taken sufficiently in advance, a calendar of the dates of constitution of these Committees and when the term of each expires will be kept both in the Deputy Commissioner's office and Sub Division office and the Taluk Office as well and timely action taken for their reconstitution.

The rules for holding the meeting of Dharmakartas and scrutiny of their proceedings should be strictly enforced. The Dharmakartas should be impressed with the necessity of their taking greater interest in the affairs of the institution entrusted to their charge.

5. Temple jewels etc.

Government in their order No.Local & M.F.Dis.09-16 dated 16-1-19 issued instructions regarding the safe custody and protection of jewels. Authenticated lists of jewellery should be maintained in the Mutrai Branch of the Taluk Office in the form prescribed in G.O. No.533-13/M.F.535-09-16 dated 13-1-19, useless and superfluous jewellery being disposed of in accordance with the instructions contained in G.O. No.755-6/Mus.175-25-2 dated 21-12-25. In the list of jewels the weight description and approximate cost should be invariably noted. This list should be examined by all inspecting officers

B s of temple jewellery should be examined once a year

rules.

6. Votive Offerings.

Articles of jewellery presented to temples by devotees are in many cases not brought on the list of jewels but such offerings are appropriated by temple servants since the devotees automatically place them in their hands. This must be prevented. The best way to do it is to hang board in a conspicuous place in the temple containing instructions in regular to the following effect:-

That valuable offerings intended to be presented to the deity should not be handed over to the temple servants but should either be presented the Dharmadarsis if any, or to the Talua Amildar and a receipt therefor obtained, and forwarded. If the article is presented through a Dharmadarsi his receipt therefor should be obtained and forwarded by the devotee/to the Amildar so that the article may be included in the consolidated list of jewels.

7. Muzrai Accounts.

The monthly statement of receipts and expenditure of Muzrai Institutions supported by the abstract of transactions prescribed in G.O. No.972-3/Mu. 1-31-5 dated 7-1-31 is found to be not correctly prepared in many cases and submitted to this office in time. The abstract of transactions are not certified by Treasury Officer mechanically without reconciling the treasury and Departmental figures. The attention of all Muzrai Officers is drawn to the instructions contained in the rules regarding the maintenance of Pass Books. The Muzrai Pass Book should be inspected by all inspecting officers during their inspection of the Taluk Offices as directed in the last para of G.O. referred to above and the fact noted in the Pass Book.

8. Periodical Inspection.

Attention of all Muzrai Officers is invited to Chapter IV of the hand book of Minor Institutions regarding powers and duties of Muzrai Inspecting Officers and also to the instructions contained in the Hand Book of Village Institutions sanctioned by Government in their Order No.2407- 430/Mu3.126- 17-12 dated 18-3-19.

The Sub Division Officers should invariably submit inspection reports when they inspect Muzrai Institutions. The Deputy Commissioner is expected to look into the accounts of the institutions and also see that the Treasury figures tally with the Departmental figures and that correct demand, collection, and balance statements are noted in the inspection book of

institutions, the endowments of which are in direct management Muzrai Department. The Amildars should be given to understand that are personally responsible if these accounts are not posted up-to-dat

As regards Major Muzrai Institutions:

1. The
1. The Deputy Commissioner should inspect all the Major Muzrai Institutions in the District at least once in two years, notes of inspection being reduced to writing and submitted to the Muzrai Commissioner for information.

2. The Sub Division Officer will do so once a year and submit his notes of inspection to the Deputy Commissioner who will forward the same to the Muzrai Commissioner with his remarks.

The Amildar should inspect these institutions once every six months and submit reports to the Sub Division Officer on matters requiring orders.

I have the honor to be,
Sir,
Your most obedient servant,
(Sd) A.K. Syed Taj Pasha.
Muzrai Commissioner.

No. Office of the Muzrai Commissioner in Mysore.

Dated Bangalore, // September 1928.

From

The Muzrai Commissioner in Mysore,

Bangalore.

To

The Deputy Commissioner,

...../ District

Sir,

Adverting to paras 5 & 6 of this office circular No.2064 of -- 26-27 dated 26th August 1927 issuing instructions in the matter of the proper maintenance of the register of the temple jewels and the correct accounting of all votive offerings made to temples, I have the honor to state that it has come to the notice of undersigned -- that the instructions contained in the above are not carried out with the result that the previous state of things continues to --- exist and there has been much leakage.

2. In para 7 of G.O. 1833-43 M.P.535-09-16 dated 18th January -- 1919 rules are laid down for the acceptance of jewels presented to temples and to prevent chances of such gifts getting into the hands of temple servants, subsidiary instructions were issued in para 6 of the circular quoted above, I request that a strict observance of the instructions issued may be enforced so that all articles whatever may be their value should when offered go to the institution concerned. The temple servants should be strictly warned that they should not on any account accept jewels if offered by the devotees to them and that any violation of these instructions would be severely noticed.

The action taken in the matter may be reported before the end of October.

I have the honor to be,
Sir,
Your most obedient servant,

Sd. P G [illegible]

Muzrai Commissioner.

e uzrai Commissioner in Mysore,
Dated, Pangalore 21st September 1938.

The Muzrai Commissioner in Mysore,
Bangalore.

(3)

The Deputy Commissioners of Districts.

Sir,

I have the honor to state that much difficulty is experienced while comparing the Taluk Monthly & Annual Returns with the registers of this office and uniform order in writing out the names of institutions is not followed in preparing the Taluk Returns and the registers of this office, and to request that you will be so good as to kindly instruct the Amildars and Deputy Amildars of your District to adopt the order in which institutions appear in column B of G.O. No.1475-6/Muz.371-38-2 dated 19-8-38 in the various Taluk Monthly Returns and the Pass Book.

2. If any institution appearing in column B of the above Government Order has already been clubbed by means of Treasury transactions with another institution of the same name such institution need not be entered afresh as it has automatically become eliminated by the process of clubbing.

3. The order followed in annexure B to the G.O. in question will be helpful in opening the registers in this office for the purpose of the future remittances due to this office should therefore be grouped and submitted to this office as indicated in para 1 above.

I have the honor to be,
Sir,
Your most obedient servant,
Sd/- [illegible]
Muzrai Commissioner.

No.

Office of the Muzrai Commissioner in Mysore.

Dated Bangalore, 5th January 1929.

(ಬ)

Official Memorandum.

Instances of undisbursed cash relating to pay and pahitara amounts of Muzrai Institutions being held in [illegible] for long ---- periods without being refunded by short-drawal from subsequent bills after the lapse of 3 months as required by rules, having come to the notice of the undersigned, the Muzrai Auditors are hereby directed to check the undisbursed cash on hand relating to Muzrai Institutions during their inspection of Taluk accounts and to note in the inspection notes, datewar and institutionwar details of such amounts.

2. Any omission in this respect will be seriously noticed.

(sd) P. G. D'Souza

-6-

Muzrai Commissioner.

From

The Muzrai Commissioner in Mysore,
Bangalore.

(5)

To

The Deputy Commissioners of Districts

Sir,

I have the honor to forward herewith copy of Circular regarding certain defects in Muzrai matters and to request that Taluk Amildars may kindly be instructed to personally attend to the instructions contained therein.

2. The monthly D.C.B. of income from lands (in original) and statement of Muzrai Institutions and statement of deposits and withdrawals from Savings Bank accounts in favour of Muzrai Institutions should be sent monthly return of receipts and expenditure of Muzrai Institutions in the form as per accompanying statement commencing from December 1927. The entries in the above statements should be agreed with the demand register in the Income and Property Register and the amount of collections and Savings Bank deposits and withdrawals should be certified by the Taluk Treasury. Needful instructions may kindly be issued to the Taluk Amildars in the matter.

3. A preliminary statement of the progress made in the investigation of the resources of Muzrai Institutions previously classified as Village Inst. with an income of less than Rs. 100/- a year and the progress made in the revision of the series of Minor and Major Peoples and the reconstitution of the Committees of Dharmadarsis may also be kindly caused to be submitted to this office in the form enclosed herein.

4. Amildars may kindly be instructed to depute a competent official to once to revise the printed Quit Rent Registers required in the Circuit. If any spare copy of the registers is required for the purpose copies if any available will be sent on the requisition of Amildars.

5. Action taken in giving effect to the above instructions may kindly be intimated to me early.

I have the honor to be,
Sir
Your most obedient servant,
Sd/- [illegible]
Muzrai Commissioner.

C I R U L A R.

The following are some of the principal defects requiring immediate attention on the part of the Deputy Commissioners in regard to Muzrai matters.

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1. Necessary enquiry has not been made to find out the actual income of good many institutions which were provisionally classed as village i.e., with income of less than R.100/-. Since the Government have sanctioned costly establishments for Muzrai work in the various offices by the levy of percentage contribution on the income of Major and Minor institutions on the strength of the resources of the Muzrai Establishment Fund, it is very important that the number of institutions contributing to the Establishment Fund should be increased. It is also very necessary to periodically revise the scales of income and expenditure of institutions now classed as Major and Minor. The Deputy Commissioners of Districts are requested to get a detailed examination made and furnish a report within 2 months.

2. The Inam endowments of certain minor temples are left in the possession of temple servants in accordance with the instructions given in G.O. No. 2101/Muz.137-22-2 dated 13th January 1923, subject to their meeting all charges on account of establishment and katle and payment of a reserve amount annually towards "Reserve for Repairs" and "Percentage Contribution to Establishment Fund." The amount of Reserve is fixed arbitrarily. This is irregular. In the case of all such institutions the actual income from the Inam endowments should be determined and the reserve amount fixed at 15 to 20% of the income as prescribed in rules.

3. The Inam endowments of Village Institutions are left in the possession of the Pujari or the villagers. There is absolutely no control over them. These institutions cannot therefore build up a reserve and in case funds are required for the renovation of the building either the villagers or the Pujari are expected to provide such funds. This has resulted in progressive deterioration of the temples for it is not easy to induce the villagers or the pujaris to undertake a temple renovation and the institution in consequence tends to become defunct. In order to avoid such contingency each person in the possession and enjoyment of the Inam endowments of Village Institutions should be made to pay annually a fixed sum into the Government Treasury to build up a Reserve.

4. The management of certain Inam villages enfeoffed to the Muzrai institutions is not satisfactory. In the case of a few, survey and

Correct lists are not made. Action is now [illegible] Government in the [illegible] dated 5th March 1907 have issued definite instructions in [illegible] to carry out the instructions. Officers [illegible] of these instructions should be informed that [illegible] responsible for such negligence.

[illegible]

[illegible] of [illegible] shall be prescribed by [illegible]. [illegible] of [illegible] time of close. Action [illegible] Company [illegible] Government [illegible] with the Company [illegible].

Capt. T. G. D'Souza
Volunteer Officer.

From

The Muzrai Commissioner i Mysore,

T A N G A I C E.

To

The Deputy Commissioners
Districts.

Subject:- Maintenance of accounts of income and expenditure by persons in charge of religious and charitable institutions with an annual income of and above Rs.100.

It has been brought to notice that proper accounts are not maintained by persons in charge of Muzrai Institutions with an income of Rs.100/- and over as required in rule 7 of the rules under the Mysore Religious and Charitable Institutions Regulation No.VII of 1927 though under the authority of Government order No.2101 Rus.137-33-2 dated 18th January 1933 the inam endowments of certain Muzrai institutions falling under the category of minor temples, have been leased to temple servants subject to the payment annually of certain amount towards reserve fund for improvement purposes. It is very necessary to insist on the maintenance of the prescribed accounts to enforce the due conduct of hereditary and remunerable services in consideration of which alone the land endowments have been granted to be enjoyed by the temple servants subject to the payment of a reserve fund.

With reference to the above the following supplementary instructions are issued for the further guidance of all Muzrai officers:-

(1) Institutions whose endowments are allowed to be enjoyed by temple servants in accordance with the orders of Government contained in G.O.No.2101 Rus.137-33-2 dated 18-1-33 should be classed as minor i.e., with an income ranging between Rs.100 to 1000 for the reserve fund purposes but not arbitrarily, but according to the rate prescribed in

by Government in chapter IV Management-Scale of emoluments (1) of the Minor Institutions Hand Book sanctioned by Government in their order No. 3687-C Mus. 121-17-1 dated 3-1-1918 i.e., from 15 ~~per~~ to 30 percent of the income of the institutions concerned.

4. A regular scale of income and expenditure in respect of these institutions should be sanctioned and the form of the said scale the nature of services to be rendered should be entered as required in clause (1) Chapter IV--Scale of Emoluments.

5. A copy of the sanctioned scale should be submitted to this office for information.

6. The grant allowance of Mutt institutions should not be increased but in the cases of deficiency. The increase should in the first instance be for a period of 5 years and entered in the pattas in favour of the head of the institution. It should be left in the discretion of Deputy Commissioners that their position as trustees of such institutions and not the concession extended to them in respect of income tax, is only in consideration of rendering certain services. On the termination of every fifth year, a fresh scale should be sanctioned and the increase allowed in the previous year's income of the institution at the time, the criterion in this case being the probable income from adjoining lands.

5. The maintenance of the accounts prescribed in Rule 7 of the rules under the Mysore Religious and Charitable Institutions Regulation No. VIII of 1927 by these persons should be strictly enforced.

6. ~~ted~~ set of dharmadarsis should be in respect of such institutions. Dharmadarsis should audit once every half year within 15 days after the end of the half year close and audit the accounts of the institutions and also adopt a brief report on the conduct of the institution with a statement of income and expenditure under the various heads which should be submitted to the Mamlat officer within the forthright following (vide rule 7(3) of rules under the Mysore Religious and Charitable Institutions Regulation No.VII of 1927). These reports should be carefully filed in the Mamlat Branch of the taluk office of the Amildar available to the Mamlat auditors of this office at the time of audit.

7. Proper security should be taken from the temple servants for safety of temple jewels and other property in their possession.

(Sd.) P.G. D'Souza.

The Muzrai Commissioner in Mysore,
Bangalore. (8)

To

The Deputy Commissioners of Districts.

Sir,

I have the honor to state that it has come to my notice from the Muzr Auditors' Diaries and during inspections that the Muzrai work in the Taluk Offices is not being attended to with the requisite care and promptness, o of the reasons for this unsatisfactory state of things being that the Muzr work is changed from one Clerk to another at short intervals. By such frequent changes no one Clerk would be able to acquaint himself with the nature of the work and deal with the papers intelligently.

2. In the result the maintenance of the Muzrai Base-Books is neglected, Muzrai accounts not correctly prepared and punctually sent up and the -- Income and property and other registers, not written up and kept upto date and collection of temple dues watched. This state of affairs has caused not a little confusion in the working of the Muzrai branch of the Taluq offices.

To avoid this defect in future and to secure systematic work in the taluk offices, I request you to kindly see that the clerks entrusted with muzrai work are not replaced by others at shorter intervals than two -- least a period of 3 years unless they prove themselves incompetent to be in charge of the work.

I have the honor to be,

Sir,

Your most obedient servant,

(Sd) P. Y. L. Sastry

Muzrai Commissioner.